

**MICHIGAN DEPARTMENT OF COMMUNITY HEALTH
CMHSP MID-YEAR STATUS REPORT (AS PROJECTED) – FINANCIAL REPORT**

The purpose of this report is to provide DCH with timely information about the projected year end financial status of the CMHSP/PIHP. This report is due May 31st or the first state business day after May 31st in case of weekends or holidays.

The following provides general guidance and instructions for completion of the form. CMHSPs/PIHPs are encouraged to submit additional information and must provide explanatory information via an accompanying narrative as necessary to explain the information contained on the financial report. Note for the first quarter of FY 14 those CMHSPs that function as the Hub in affiliate arrangements must submit a single consolidated report for their CMHSP and PIHP operations. The three new PIHPs Detroit Wayne Mental Health Authority, Oakland County C.M.H. Authority and Macomb County C.M.H. Services should file this report for FY 14. The PIHPs for Region 1, 2, 3, 4, 5, 6 and 10 are not required to file this report for FY 14.

It should be noted that in FY 14 the unspent Medicaid funding for the 15 old PIHPs will be transferred to the new regional PIHPs. There will not be a Medicaid Savings calculation required for the three months ended 12/31/2013 so the entire unspent Medicaid will be transferred to the new PIHPs. So while the current PIHP contract uses the term Medicaid Savings when referencing the amount to be transferred it in fact means all unspent Medicaid funding.

The form has been modified to include yellow highlighting of data entry cells.

SUBMISSION REQUIREMENTS

All 46 CMHSPs are required to submit the CMHSP Mid-Year Status Report (As Projected) but only designated PIHPs or hubs (as noted above) in affiliate arrangements should complete section F which covers the Medicaid Specialty Services and Supports (1915(a) and concurrent 1915(c)) Waiver as well as the ABW Waiver. An accompanying narrative document as necessary to explain the information submitted is also required.

I. CMHSP MID-YEAR STATUS REPORT (AS PROJECTED) – FINANCIAL REPORT

IDENTIFYING INFORMATION

Please complete the identifying information and certification designating the accuracy of the information. The name of the CMHSP must appear on all pages of the submission. (Enter on page 1 and it's set to appear at the top of each page when you print / print preview.)

This report requires information about the projected year end status of the CMHSP. In the item "Based on Accrued Expenditures Through;" the CMHSP must specify the date. It is expected that this report will be based on actual accrued expenditures through at least March 31st.

A. Fund Balances, ISF and Carry Forward

COLUMN INSTRUCTIONS

Fund Balances, ISF and Carry Forward. List each fund in a separate row in Section A of the report.

For original 18 PIHPs the Medicaid ISF and Unspent Medicaid funding (Savings) sections have been modified to allow the reporting of the beginning balance, any amounts transferred to new regional PIHPs and remaining balance.

Report as a negative the initial transfers made in January 2014 in column C under the heading current balance and total estimated transfers in column D under the heading projected year end.

Current Balance: enter the date that the current balance information represents

Projected Year End: enter the expected balance at year end closing. This is expected to represent the remaining amounts in the funds listed and would represent the projected starting balance for next fiscal year.

Fund/ISF Balance as % of Annual Expenditures: This calculation should be represent the percentage the balance represents of the CMHSP expected annual expenditure. For PIHPs that function as the hub, this should include payments to affiliates. For affiliate CMHSPs, the expenditures should include the expected payments from the hub PIHP.

Completed Audits – Most Recent 2 years: Enter the fiscal year after “FY:” in each column. And, enter the audited Unreserved (or Unrestricted) fund balance in the row associated with the fund. The CMHSP must identify in the narrative if the reported fund balance is from the Fund Statement or the Government-Wide Financial Statement. If from the fund statement, also provide the Government-Wide Financial Statement information in the narrative submission.

Row INSTRUCTIONS

Fund balance information in the three categories - unrestricted local fund balances; ISF funds and Carry Forward must be provided. Use a separate row for each fund and insert additional rows if necessary.

For original 18 PIHPs the Medicaid ISF and Unspent Medicaid funding (Savings) sections have been modified to allow the reporting of the beginning balance, any amounts transferred to new regional PIHPs and remaining balance.

Report as a negative the initial transfers made in January 2014 in column C under the heading current balance and total estimated transfers in column D under the heading projected year end.

In row 4, provide a total of all previous rows for each column.

B. CMHSP Programs

COLUMN INSTRUCTIONS

Information is requested for five categories—the General Fund Program/Benefit; Purchase of Services-for state operated hospitals/centers; the Children’s Waiver, MIChild, and the SED Waiver (for SED participating CMHSPs). This report does not require reporting on the status of grants or categorical funding authorizations.

Row INSTRUCTIONS

1. **DCH Allocation (excluding categorical funding).** Enter the DCH authorization for the GF program and the amount allocated for Purchase of Services. Exclude categorical funding.
2. **Projected Revenue.** Enter the projected total revenue for the program in the appropriate column. This would include any local match, PA 423 funds as well as capitated payments for MIChild and Medicaid FFS reimbursement for Children's Waiver and the SED Waiver.
3. **Estimated Expenditures.** Enter the total estimated expenditures for the program.
4. **Difference.** Enter the difference between projected revenue and estimated expenditures. Use "()" to identify shortfalls (expenditures greater than projected revenue). If a shortfall is projected, then the CMHSP must identify how the shortfall will be met. Several rows describing various fund sources are identified on the form. Enter the amount, as applicable to the CMHSP to describe the source of the funds that will be used to cover the shortfall. Under f-other-list any other sources of funding that will be used to address shortfalls.
5. **Total.** This is the sum of row 4 a-f. This amount would be expected to be equal to the amount of the shortfall identified in row 4 for the program (column)

C. 236 Transfers

This section of the form is intended to identify agreed upon 236 transfers among CMHSPs as well as to identify those CMHSPs that are seeking 236 transfers but have not identified a "donating" CMHSP as well as those CMHSPs that are projecting a GF surplus or projected lapse at year end and are willing to provide a 236 transfer.

Row 1. If a 236 transfer has been worked out, identify the CMHSP and amount agreed upon. Both the "sending" and "receiving" CMHSPs must report.

Row 2. Specify "yes" or "no" in response to the question and, if yes, specify the amount the CMHSP is seeking.

Row 3. Specify "yes" or "no" in response to the question and, if yes, specify the amount the CMHSP is willing to provide.

D. Non-Medicaid Demand Trends

The purpose of this section is to identify significant CMHSP non-Medicaid service demand trends recognizing that these trends vary across the state. Note this section does not require the PIHP to identify Medicaid funded demand trends; however, the PIHP may include such information in the narrative submission.

COLUMN INSTRUCTIONS

The "Current Year Budgeted" column is expected to represent the CMHSP's budget-consequently, its planned spending for the category. The "Current Year Projected" column is intended to identify the projected expenditures as of the date of the report. The "Prior Year Actual" column is intended to represent the actual expenditures in the last completed fiscal year.

ROW INSTRUCTIONS

The CMHSP should complete row 1. Then, the CMHSP should list other service categories as these are applicable to their experience. A single service category should be reported in each row and insert additional rows if necessary.

E. GF Obligations Associated with Medicaid Eligibility/enrollment Trends

COLUMN INSTRUCTIONS

The column instructions are the same as those for Section D.

Row 1. Spend-down – general fund obligations. This section is intended to provide information about the GF obligations associated with Medicaid beneficiaries while in spend down status. Note that the costs of services prior to Medicaid eligibility may not be charged to Medicaid and consequently, these costs become GF obligations. The CMHSP is expected to have this information, but if it is unavailable, enter “n/a” and provide an explanation in an accompanying narrative as well as when the CMHSP will have the capability to report this information.

Row 2. Medicaid eligibility delays-GF implications. This row is optional and dependent upon the information available to the CMHSP. While delays in Medicaid eligibility will affect PIHP payments since PIHP rates/payments are prospective only, the impact on the GF allocation is less clear. To the extent that Medicaid eligibility is retroactively approved within the fiscal year and before book closing, the service costs for the beneficiary may be categorized correctly. The purpose of this row is to enable the CMHSP to report information about those eligibility delays that affect GF. Explanatory information about the amounts entered in this row must be provided in the narrative.

F. PIHPs only – Medicaid Specialty Services/Supports Waiver (including the HSW Waiver) and ABW Waiver

This section of the form is intended to provide information about the expected year end status of the PIHP. Only the Hub PIHP in affiliate arrangements and the stand alone CMHSP/PIHP should complete this section of the form.

COLUMN INSTRUCTIONS

The “SS/S Waiver” column means the 1915(b) and concurrent 1915(c) Waiver and the “ABW” waiver to the 1915(a) Medicaid Waiver. A “comments” area is available on the form to provide a brief explanation of the information entered.

ROW INSTRUCTIONS

- 1. Projected Revenue.** Enter the projected total revenue in the appropriate column.
- 2. Estimated Expenditures.** Enter the total estimated expenditures for the program.
- 3. Difference-Dollar Amount.** Enter the difference between projected revenue and estimated expenditures. Use “()” to identify shortfalls (expenditures greater than projected revenue). If a shortfall is projected, then the PIHP must identify how the shortfall will be met.
- 4. Difference-Percentage.** Enter the percentage of expenditure in relation to revenue to the nearest tenth. For instance, 102.2% would mean that expenditures are projected to be 2.2% higher than the projected revenue.
- 5. Shortfall-and how it will be met.** Several rows describing various sources are listed on the form. Enter the amount, as applicable to the PIHP to describe the source of the funds that will be used to cover the shortfall. Under f-other-list any other sources of funding that will be used to address shortfalls.

G. Other Information.

Space is provided for other financial information or explanation to be included.

II. NARRATIVE

An accompanying narrative, set to print to 11x 8½, (landscape), must be submitted with the form. The narrative must include identifying information, including the name of the CMHSP as well as contact Name/email for questions and a submission date on each page.

The narrative should explain as necessary the information submitted on the form. Provide a reference to the section/row and column of the information on the form to which the narrative applies as necessary.

CMHSPs may provide additional information describing their budget status and/or plans. If these plans involve implementation of reductions to meet projected over-expenditures, the planned reductions should be described in the narrative. In these situations, the narrative should provide sufficient information to determine the impact of the reductions with regard to:

- new admissions;
- the adequacy of the service array; and
- the impact on current consumers